

REMARKS

Claims 1-60 remain in the application with claims 1, 14, 28, 43, and 59 in independent form.

Claims 1-56 stand rejected under 35 U.S.C. § 103(a) as being unpatentable over Davis et al. (United States Patent No. 6,172,164). Claims 57-60 stand rejected under 35 U.S.C. § 103(a) as being unpatentable over Davis et al. (United States Patent No. 6,172,164) and further in view of Huang et al. (United States Patent No. 5,223,570). Claims 1-13 and 28-42 stand rejected under 35 U.S.C. § 102(b) as being anticipated by Davis et al.

The claims have been amended to emphasize that the Lewis acid catalyzed macromer comprises a Lewis acid and that the phosphorus compound reacts with the Lewis acid. There is full support throughout the specification, as originally filed, for this amendment. More specifically, for such support, the Applicant refers to Paragraphs [0021], [0023], [0024], [0035], and [0036], as well as the Examples and the various comparative analyses summarized by the various Gel Permeation Chromatography chromatograms of Figures 1-7. These excerpts from the original specification make it clear that there is reaction between the phosphorous compound and the Lewis acid which is used to form the macromer to prevent an undesirable transesterification reaction.

In contrast, the prior art, either alone or in combination, does not disclose, teach, or suggest the invention as now claimed whereby a phosphorous compound reacts or complexes with the Lewis acid in the macromer to form the preformed stabilizer and the final graft polyol. Specifically, the phosphate- and phosphonate-based compounds disclosed in the '164 patent are not present in the graft polyol. Instead, these particular compounds are merely present as inert, non-reactive flame retardants in a resultant polyurethane foam

product. In other words, the phosphate- and phosphonate-flame retardants of the '164 patent are not present as its graft polyol is being formed.

The Applicants respectfully suggest that the claims now conform in scope to the arguments and remarks made in the prior response of October 20, 2005 and hereby incorporates those arguments and remarks in the subject response. Thus, it is respectfully submitted that the pending rejections are overcome and that claims 1-60 are in condition for allowance.

The Commissioner is hereby requested to charge the fee of \$ 110.00 to the Deposit Account No. 08-2789 in the name of Howard & Howard Attorneys, P.C. The Commissioner is also hereby authorized to charge or credit any overpayments to the same Deposit Account.

Respectfully submitted,

HOWARD & HOWARD ATTORNEYS

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Date



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